

## British Columbia Personal Income Tax Brackets and Tax Rates

2019 Taxable Income	2019 Tax Rates	2018 Taxable Income	2018 Tax Rates
first \$40,707	5.06%	first \$39,676	5.06%
over \$40,707 up to \$81,416	7.70%	over \$39,676 up to \$79,353	7.70%
over \$81,416 up to \$93,476	10.50%	over \$79,353 up to \$91,107	10.50%
over \$93,476 up to \$113,506	12.29%	over \$91,107 up to \$110,630	12.29%
over \$113,506 up to \$153,900	14.70%	over \$110,630 up to \$150,000	14.70%
over \$153,900	16.80%	over \$150,000	16.80%

## Combined Federal & British Columbia Tax Brackets and Tax Rates

2019 Taxable Income	2019 Marginal Tax Rates				2018 Taxable Income	2018 Marginal Tax Rates			
	Other Income	Capital Gains	Canadian Dividends			Other Income	Capital Gains	Canadian Dividends	
			Eligible	Non-Eligible				Eligible	Non-Eligible
first \$40,707	20.06%	10.03%	-9.60%	10.43%	first \$39,676	20.06%	10.03%	-6.84%	9.23%
over \$40,707 up to \$47,630	22.70%	11.35%	-5.96%	13.47%	over \$39,676 up to \$46,605	22.70%	11.35%	-3.20%	12.30%
over \$47,630 up to \$81,416	28.20%	14.10%	1.63%	19.80%	over \$46,605 up to \$79,353	28.20%	14.10%	4.39%	18.68%
over \$81,416 up to \$93,476	31.00%	15.50%	5.49%	23.02%	over \$79,353 up to \$91,107	31.00%	15.50%	8.25%	21.92%
over \$93,476 up to \$95,259	32.79%	16.40%	7.96%	25.07%	over \$91,107 up to \$93,208	32.79%	16.40%	10.72%	24.00%
over \$95,259 up to \$113,506	38.29%	19.15%	15.55%	31.40%	over \$93,208 up to \$110,630	38.29%	19.15%	18.31%	30.38%

over \$113,506 up to \$147,667	40.70%	20.35%	18.88%	34.17%	over \$110,630 up to \$144,489	40.70%	20.35%	21.64%	33.18%
over \$147,667 up to \$153,900	43.70%	21.85%	23.02%	37.62%	over \$144,489 up to \$150,000	43.70%	21.85%	25.78%	36.66%
over \$153,900 up to \$210,371	45.80%	22.90%	25.92%	40.04%	over \$150,000 up to \$205,842	45.80%	22.90%	28.68%	39.09%
over \$210,371	49.80%	24.90%	31.44%	44.64%	over \$205,842	49.80%	24.90%	34.20%	43.73%

Marginal tax rate for dividends is a % of actual dividends received (not grossed-up taxable amount).

Marginal tax rate for capital gains is a % of total capital gains (not taxable capital gains).

Gross-up rate for eligible dividends is 38%, and for non-eligible dividends is 15% in 2019, and 16% in 2018.

[For more information see BC dividend tax credits.](#)

### British Columbia Basic Personal Amount

2019 Personal Amount	2019 Tax Rate	2018 Personal Amount	2018 Tax Rate
\$10,682	5.06%	\$10,412	5.06%

### Federal Basic Personal Amount

2019 Personal Amount	2019 Tax Rate	2018 Personal Amount	2018 Tax Rate
\$12,069	15%	\$11,809	15%